

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF HAWAII**

| | | |
|---------------------------------|---|-------------------|
| In re: RECCA, JOSEPH P.K.B. | § | Case No. 09-02446 |
| RECCA, SHIRLEY ANN | § | |
| | § | |
| Debtor(s) NAMAHAHULALI, HALAU O | § | |

**NOTICE OF TRUSTEE'S FINAL REPORT AND
APPLICATIONS FOR COMPENSATION
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P.2002(a)(6) and 2002(f)(8), please take notice that David C. Farmer, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

1132 Bishop Street
Suite 250L
Honolulu, Hawaii 96813

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 21 days from the mailing of this notice, together with a request for a hearing and serve a copy of both upon the trustee, any party whose application is being challenged and the United States Trustee. If no objections are filed, the Court will act on the fee applications and the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

07/22/2010

By: /s/David C. Farmer

Trustee

David C. Farmer
P.O. Box 4379
Honolulu, HI 96812-4379
(808) 222-3133
farmerd001@hawaii.rr.com

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|---------------------------------|---|-------------------|
| In re: RECCA, JOSEPH P.K.B. | § | Case No. 09-02446 |
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| | § | |
| Debtor(s) NAMAKAHULALI, HALAU O | § | |

The Final Report shows receipts of \$ 400,024.99
and approved disbursements of \$ 226,426.44
leaving a balance on hand of ¹ \$ 173,598.55

| <i>Claimant</i> | <i>Proposed Payment</i> |
|-----------------|-------------------------|
| N/A | |

| Reason/Applicant | | Fees | Expenses |
|------------------------------|-----------------------------------|---------------------|-----------------|
| Trustee | <u>David C. Farmer</u> | \$ <u>19,918.45</u> | \$ <u>5.60</u> |
| Attorney for trustee | <u>TIMOTHY J. HOGAN, ESQ.</u> | \$ <u>6,963.88</u> | \$ <u>57.00</u> |
| Appraiser | <u></u> | \$ <u></u> | \$ <u></u> |
| Auctioneer | <u></u> | \$ <u></u> | \$ <u></u> |
| Accountant | <u></u> | \$ <u></u> | \$ <u></u> |
| Special Attorney for trustee | <u></u> | \$ <u></u> | \$ <u></u> |
| Charges, | <u>U.S. Bankruptcy Court</u> | \$ <u></u> | \$ <u></u> |
| Fees, | <u>United States Trustee</u> | \$ <u></u> | \$ <u></u> |
| Other | <u></u> | \$ <u></u> | \$ <u></u> |

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| | | | |
|---------------------|-------|----------|----------|
| Attorney for debtor | _____ | \$ _____ | \$ _____ |
| Attorney for | _____ | \$ _____ | \$ _____ |
| Accountant for | _____ | \$ _____ | \$ _____ |
| Appraiser for | _____ | \$ _____ | \$ _____ |
| Other | _____ | \$ _____ | \$ _____ |

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$39,603.11 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

| <i>Claim Number</i> | <i>Claimant</i> | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|------------------|------------------------------|-------------------------|
| | INTERNAL REVENUE | | |
| <u>2P</u> | <u>SERVICE</u> | \$ <u>39,603.11</u> | \$ <u>39,603.11</u> |

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 40,222.13 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 100.2 percent.

Timely allowed general (unsecured) claims are as follows:

| <i>Claim Number</i> | <i>Claimant</i> | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|--|------------------------------|-------------------------|
| <u>1</u> | PYOD LLC its successors and assigns as assignee of | \$ <u>525.35</u> | \$ <u>525.35</u> |
| <u>1I</u> | PYOD LLC its successors and assigns as assignee of | \$ <u>1.13</u> | \$ <u>1.13</u> |
| <u>2U</u> | INTERNAL REVENUE SERVICE | \$ <u>38,579.75</u> | \$ <u>38,579.75</u> |
| <u>3</u> | Fia Card Services, NA/Bank of America | \$ <u>1,117.03</u> | \$ <u>1,117.03</u> |
| <u>3I</u> | Fia Card Services, NA/Bank of America | \$ <u>2.41</u> | \$ <u>2.41</u> |
| <u>2PI</u> | INTERNAL REVENUE SERVICE | \$ <u>85.54</u> | \$ <u>85.54</u> |
| <u>2UI</u> | INTERNAL REVENUE SERVICE | \$ <u>83.33</u> | \$ <u>83.33</u> |

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

| <i>Claim Number</i> | <i>Claimant</i> | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|-----------------|------------------------------|-------------------------|
| N/A | | | |

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

| <i>Claim Number</i> | <i>Claimant</i> | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|-----------------|------------------------------|-------------------------|
| N/A | | | |

The amount of surplus returned to the debtor after payment of all claims and interest is \$66,655.97.

Prepared By: /s/David C. Farmer
Trustee

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STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.